



JEFF SMALL
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF FREDERICKSBURG

FOR THE PERIOD
APRIL 1, 2015 THROUGH DECEMBER 31, 2016

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Properly Bill and Collect Court Fines and Costs (Repeat)

The Clerk did not properly bill and collect court fines and costs. In 32 cases tested, we noted the following errors.

- In two cases, defendants were overcharged costs totaling \$1,875.
- In five cases, defendants were not charged for a total of \$2,230 in fines and costs.
- In one case, the Clerk erroneously billed the Commonwealth instead of the locality for attorney fees of \$278.

The Clerk should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with Code of Virginia.

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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 19, 2017

The Honorable Jeff Small
Clerk of the Circuit Court
City of Fredericksburg

Mary Katherine Greenlaw, Mayor
City of Fredericksburg

Audit Period: April 1, 2015 through December 31, 2016
Court System: City of Fredericksburg

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of this locality for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk are included as an enclosure to this report.

We discussed this comment with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable J. Overton Harris, Chief Judge
Timothy J. Baroody, City Manager
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts

City of Fredericksburg
Founded 1671

Fredericksburg Circuit Court
Office of the Clerk
701 Princess Anne St. Suite 100
Fredericksburg, VA 22401
Phone: (540) 372-1066



Jeff Small
Clerk of Court

Christine M. Allen
Chief Deputy Clerk

July 19, 2017

To: Martha Mavredes, Auditor of Public Accounts

Thank you for the Audit Report. We corrected the bullet points that you had mentioned, while your auditors were still on sight. Also, while they were on sight, we came up with a plan and flow chart that we could use to reduce errors in assessing fines and costs. This plan was reviewed with your auditors. We will continue to train and self-audit in order to ensure all parts of the office are operated to the highest level of accuracy.

Sincerely,

Jeff Small,
Clerk of the Circuit Court